

STATE OF KANSAS

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Native American Veterans Income Tax Settlement Questions and Answers

During the 2018 Kansas Legislative Session, Substitute for House Bill 2147 was passed and signed into law. The legislation provides that for any Native American veteran who was domiciled within the boundaries of such veteran's tribal lands during the period of active military duty from the years 1977 through 2001, and who had Kansas income tax withheld from the military income, may apply to receive a refund of that Kansas withholding tax.

Q1. What years are refunds available?

Refunds may be claimed for years 1977 through 2001.

Q2. Who will qualify for the refund?

Any Native American veteran who was domiciled within the boundaries of the veteran's tribal land during the period of active military duty from the years 1977 through 2001.

For purposes of this refund program, Native American shall mean a member of the Prairie Band Potawatomi Nation in Kansas, the Iowa Tribe of Kansas and Nebraska, the Kickapoo Tribe in Kansas, or the Sac and Fox Nation of Missouri in Kansas and Nebraska.

Q3. What form must be completed to request a refund?

The claimant will need to complete Form K-NAVR, Native American Veterans Income Tax Refund Claim Form. The Kansas Department of Revenue has made this form available to each Native American Tribe in Kansas and the Kansas Commission on Veterans Affairs. The Department can email/mail this form to you as well. Please call 785-368-8222 to request the form.

Q4. When may I submit a refund claim form to the Kansas Department of Revenue?

You may begin submitting claims October 1, 2018. The Department will accept refund claim forms through June 30, 2020.

Q5. Where do I find the application for refund claim?

The Kansas Department of Revenue has made this form available to each Native American Tribe in Kansas and the Kansas Commission on Veterans Affairs. The Department can email/mail this form to you as well. Please call 785-368-8222 to request the form.

Q6. Where do I mail my completed refund claim? May I fax or email by claim?

Refund claims will only be accepted by mail.

Kansas Department of Revenue
Attn: Income Tax
120 SE 10th Ave
P O Box 3506

Q7. Is interest paid on the refunds?

Yes, the refunds shall include interest computed on a daily basis from the date of a timely filed return through September 30, 2018.

Q8. Who may submit a refund claim?

Native American veterans who had Kansas income tax withheld from their active duty military pay while domiciled on their reservation may submit a refund claim. If the veteran is deceased, the surviving spouse or personal representative may submit a refund claim.

Q9. Are refunds subject to setoff?

Yes, the refund may be applied against any delinquent debt (state or federal tax, child support, student loans) owed to a Kansas state agency, municipality, municipal court or district court or the IRS.

Q10. What if I do not have my old W-2's?

You will need to contact the United States Department of Defense (Defense Finance and Accounting Service) to obtain the W-2 information. Go to <https://www.dfas.mil/>, click on AskDFAS (which is in the upper right hand corner of the page), click on military service members (which is the first image or picture), click on the link under that image "All other questions", click on the link "Are you a Native American legal resident of Kansas who needs tax information from 1977-2001". Complete the DoD consent. You will then be required to enter your information and submit.

Q11. May I amend old Kansas income tax returns to recover my Kansas withholding for years 1977 through 2001?

No, 1977 through 2001 are closed tax years under the Kansas statute of limitations. You may submit a refund claim (form K-NAVR) to recover your Kansas withholding.

Q12. What if I had Kansas withholding from my active duty military pay while I was domiciled on my reservation, but did not file a Kansas income tax return for those years?

Even if you did not file a Kansas income tax return during those years, you are still eligible for a refund of your active duty military pay Kansas withholding including interest, however any refunds paid are subject to being applied against any delinquent debt owed to a Kansas state agency, municipality, municipal court or district court or the IRS.

Q13. What is the status of my refund claim?

Please contact the Kansas Department of Revenue at 785-368-8222 for information regarding your refund claim.

Q14. What does the veteran/claimant need to demonstrate for eligibility of the refund?

- Verification as Enrolled Member of the Kansas federally recognized Indian Tribe-You are requested to provide a copy of your tribal membership/ID card.
- Verification of Military Service-Form DD 214, which can be provided by the United States Department of Defense, will need to be submitted as proof of military service. You may contact the Department of Defense, Defense Finance and Accounting Service directly at 888-332-7411 or the Kansas Commission on Veterans Affairs at 800-513-7731 may also be able to help you in securing this information.
- W-2 Statements-You must provide evidence that Kansas income tax was withheld from your active duty military pay.
- Additional Information-If the veteran is deceased, and you are the surviving spouse or heir at law, you will need to submit proof of death, such as a death certificate, obituary, statement or funeral home

notice. If the veteran is deceased and you are the personal representative (executor or administrator of the estate), you will need to submit a copy of the letters of administration.

Q15. What if the veteran is deceased, what must a claimant do to initiate the refund?

The claimant will need to complete Form K-NAVR, Native American Veterans Income Tax Refund Claim Form. In addition, if the claimant is the surviving spouse or heir at law, you will need to submit proof of death, such as a death certificate, obituary, statement or funeral home notice. If the claimant is the personal representative (executor or administrator of the estate), you will need to submit a copy of the letters of administration.

Q16. How soon can a veteran or claimant expect to receive a refund?

If the refund claim has been completed accurately and all additional information has been included with the refund claim, please allow at least 16 weeks to process.

Q17. Can the refund be directly deposited into the veteran's or claimant's bank account?

No, a refund check will be mailed to the address specified on the refund claim.

Q18. Who may I contact for assistance in completing the refund claim or the filing process?

For assistance completing the form, contact the Kansas Department of Revenue at 785-368-8222.

For assistance gathering your residential information, contact your local tribal office.

For assistance gathering your military and W-2 information and completing the form, contact the Kansas Commission on Veterans Affairs at 800-513-7731.

Q19. If a refund is denied, what can I do?

The taxpayer will have 60 days to appeal and request an informal conference for any denial. Information regarding the appeal process will be provided with each denial.